

Superusers Group Meeting  
January 17 – 20, 2006

**Meeting Summary**

The Department's STARS Superusers held their second meeting during the week of January 17<sup>th</sup> at the Energy Training Complex in Albuquerque. The agenda and list of attendees can be found at: (URL to be provided). The following summarizes the results of the meeting.

CFO Tiger Team Results – David Robinson briefed the superusers on the Tiger Team findings and recommendations and the next steps currently underway being coordinated through the Financial Management PMO Team. The superusers were in agreement with the recommendations and the priorities of the Tiger Team, although it was noted that the target dates for completion on many initiatives were aggressive. David Robinson stressed the importance of the superusers role in shaping and implementing the specific corrective actions and leaving a mark on the future direction of the Department's financial operations.

Direct GL Entries – Wendy H. Miller briefed the superusers and a separate breakout session was held on the need for and ways to improve controls over direct GL entries including:

- Reducing the number of individuals having access to DOE Entry and/or DOE Posting roles
- Developing a list of categories of transactions for which direct GL entries are appropriate
- Using the Oracle document attachment capability to better document/support direct GL entries
- Where possible, separate entry and posting and/or journal review processes
- Creating a journal CSV report to facilitate the review of unposted entries prior to posting
- Ensuring that individuals doing the posting are adding value to the process (i.e., they understand the underlying data/documentation)
- Creating up-front edits for SGLs requiring DFF segments (i.e. OPI & trading partner codes, if possible)

The superusers at smaller sites stressed the need to retain flexibility given limited resources.

Reimbursable Work Accounting Changes – Wendy H. Miller briefed the superusers on the latest reimbursable work accounting scenario. The scenario is still under review and the final guidance should be issued by the end of January. Agreement has been reached that the BEARS/FCDS feed will be used to generate the allocation entries rather than the IC interface, and this change will be in place at the end of January. The importance of ensuring the full amount of orders accepted is allocated by the end of the month was

emphasized. Superusers expressed concern that advances received at the end of the month by their integrated contractors subsequent to the BEARS/FCDS month-end feed, will result in the need for a subsequent BEARS/FCDS feed prior to month-end closing, or alternatively a direct GL entry could be made and then reversed the following month. Recognition needs to be given that the direct GL entry would result in a timing difference between the PO to GL module reconciliation. The superusers would like the rationale for using the BEARS/FCDS interface vs. the integrated contractor feed to generate the allocation entries to be explained, given the use of the IC interface would avoid the need for a second BEARS/FCDS or manual direct GL entry.

There are a number of edit errors resulting from the revised reimbursable work set-ups established at the beginning of FY 2006. The STARS Team will be making the corrections for these data problems, and field offices should not attempt to make correction to these edits. Those offices that already made corrections should reverse their corrections (and/or coordinate with the STARS Team) to make it easier on the STARS Team to correct all FY 2006 data uniformly.

Trading Partner Codes – Rick Loyd provided an overview of trading partner issues and ongoing initiatives to: clean-up vendor/supplier tables; implement trading partner code edits; revise trading partner code reports to be based on the Oracle FACTS I trading partner code functionality. A draft Trading Partner Code Users Guide was distributed and superusers were asked to provide feedback. A separate year-end confirmation process breakout session was held that identified the following action items:

- Need to establish the 25<sup>th</sup> of each month as a Department-wide cutoff for contractor billing of inter-entity and inter-contractor costs
- Need to map inter-entity incoming IPAC billing/accrual processes to ensure proper matching of interoffice receivables/payables balances
- Need unique nuclear materials transfer accounts to facilitate this unique set of confirmations and NNSA will analyze the current use of SGL 572008 and 573008 to determine whether these accounts can be restricted to nuclear material transfers
- Need to re-establish standard confirmation form (can use legacy form if updated for SGL codes)
- Need to have an August confirmation based on STARS reports and final year-end confirmations based on standard form

The year-end confirmation process will be documented in the Trading Partner Users Guide.

Integrated Contractor Trial Balance Reconciliation Process - Rick Loyd provided background and the current status of the integrated contractor reconciliation process. A separate breakout session was held to discuss how to proceed with this initiative and the following needed actions were identified:

- By the end of February the IC reconciliation PMO team will issue documentation to assist field offices and their integrated contractors understand how their legacy

data was converted, and how the integrated contractor interface and STARS year-end closing process impacts their data

- Monthly trial balance reconciliations at the SGL/Fund level will be required and a reconciliation at the full AFF/DFP level will be required at 2<sup>nd</sup> and 4<sup>th</sup> quarters
- Betty Heaslip will assist PNR/SNR/CH, and NETL with resolving accounts receivable data conversion issues
- The STARS team will implement new security rules to preclude the use of integrated contractor reporting entity values in the AR and FA modules
- A new integrated contractor CSV trial balance report will be developed and the existing integrated contractor trial balance report will be disabled
- A flat file from STARS will be made available to assist integrated contractors to validate the monthly STARS data updates
- Training will be provided to field office contacts on how and what to reconcile
- Looking to complete cleanup of IC data conversion reconciling items in the April-May timeframe

2108 Review Process – Chris Gayle from Grant Thornton provided an overview of and distributed a draft of a 2108 review guide requesting feedback from the superusers. The process outlined in the draft review guide would require a 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup> quarter analysis that would include: sampling of purchase orders supporting the unfilled orders, earned reimbursements, accounts payables, and undelivered orders columns of the 2108 to include comparing STARS balances to source documents; review of stale balances (STARS reports identifying POs without activity for the prior 12 months will be developed); an analytical review of balance changes; and a review of all abnormal balances. A separate breakout session was held on the proposed 2108 review process and the following issues were identified:

- 2108 reviews should be completed within 30 days of the end of the quarter (year-end deadline may need to be accelerated to accommodate headquarters FACTS II certification deadline of November 2<sup>nd</sup>)
- EFASC suspense account balances need to be reduced/eliminated due to the impacts on the 2108 data
- EFASC/Oak Ridge may need to provide additional cost information to support the field review process

In addition, superusers raised several other related issues including:

- The fiscal year is being improperly changed by the EFASC accounts receivable team – need to ensure the requirements are fully understood
- Superusers need to know if field offices are supplying everything needed to the AR Team to process refunds efficiently/timely/properly – if there's any standard form that can be used to facilitate providing this information

PO Module Reconciliation Process – Laura Kramer provided an overview of the PO module reconciliation transition process. EFASC is in the process of identifying the field

office leads for taking on this function. The STARS Team site visits will include training of these contacts. Reconciliation reports will be run on the same day for all offices. The PO module and the CDR reports should be kept in sync after the cumulative obligation balances data conversion issues are resolved.

Configuration Control Group (CCG) and User Testing – Laura Kramer provided an overview of the CCG role and procedures and the roles of the STARS Team and superusers in testing system/report modifications. Superusers requested that the prioritized listing of SCRs be distributed and it was agreed to publish this list monthly on the STARS web-site. A listing of the recent changes moved to production is already included on the STARS web-page.

#### Balancing and Combination Edits –

Roles and Responsibilities - Mary Lynch distributed a draft edits roles and responsibilities document and led a discussion in this area that resulted in the following:

- Superusers will take the lead in researching edits and provide a standard edit resolution request form to the organization/individual that needs to take the action to clear the edit. Where EFASC Germantown, the Oak Ridge Payment Center, or the STARS Team is the organization needing to take the corrective action, the EFASC Systems Team will be responsible for coordinating the necessary corrective actions.
- The EFASC Systems Team will compile an edits resolution status matrix report and will post the report monthly to the EFASC web page
- Edit definition problems should be sent to Lauren Rippeon and Jim Schanck for resolution
- Special requirements for edit clean-up at quarter-end and year-end need to be defined and published
- A flow-chart should be added to the roles and responsibilities document to provide an overview in picture format
- As new STARS values are added/changed, someone needs to ensure that edits are updated, as appropriate

Current Edit Initiatives – Mary Lynch described ongoing initiatives to better define edits and improve edit reports. Diane Simpson from Grant Thornton also briefed the superusers on initiatives to use the Oracle cross validation functionality to move certain combination edits up front. A proposed use of the Oracle Mass Allocation process to automate edit cleanup work for interest penalty and discount T-code limitation was determined to be a non-starter as the mass allocation process will not permit correction of GL DFF values which is required on the correcting entries.

Edit Research Process – Jim Cotterell demonstrated steps he has used to successfully research balancing edits and agreed to provide these steps in written format. The

group discussed the possibility of developing standard STARS trial balance reports for specific edits to further streamline Jim's process.

#### Other Edit Issues –

- Superusers will need to continue to correct interest penalty and discount T-code data errors monthly. Jim Cotterell provided guidance on interest penalty corrections in October. Guidance on discount T-code correction need to be developed
- Entries to zero out unobligated balances in SGL 461013 for fund 00911 need to be made by each field office monthly until some automated process is developed
- CSV version of revised combination edit report is needed and should include “created by” and “date created” fields - Mary Lynch will initiate a help-desk ticket

Month-End Closing – Shirley Barker provided an overview of the current month-end schedule timeline and related issues. The following issues were raised and addressed:

- Field offices need to ensure their integrated contractors use the standard format for the monthly cash activities report – Guidance will be re-issued and the form posted to the EFASC web-page
- Need to add a step to ensure that field offices have fully allocated reimbursable work orders accepted – Karen Benson will initiate a help desk ticket for a standard report field offices can run to validate after developing the report specifications
- Integrated contractors do not have to submit a second monthly file to tru-up environmental liability reductions for costs incurred except at year-end – estimates will suffice for all other months

Automated Accrual Process – Geoff Smith provided an overview of the new automated accrual process. The following issues were raised and addressed:

- Guidance needs to be specific as to whether field offices need to fully cost grants whose current uncosted balances are less than the new \$750K threshold, but whose cumulative obligated value exceeds the threshold
- May need to disclose impact of cumulative catch-up adjustment resulting from raising the grant accrual threshold from \$200 K to \$750K
- Need to discuss KPMG's audit process for accruals to be sure it's consistent with the new automated accrual process (i.e., KPMG should not sample purchase orders under the \$1 million threshold to determine whether the automated accrual was accurate for that particular PO)
- OFO will need to perform a periodic analysis of automated accrual algorithm to ensure it produces an accurate estimate in total
- Need to document/publish the automated accrual algorithm so users will understand the accrual calculation

- Field offices need to provide the purchase orders that need to be excluded from the automated accrual process per the guidance issued by HQs
- KPMG will probably closely review rationale/documentation and accruals for those purchase orders excluded from the automated process

Appropriation Recasts – Wendy H. Miller provided an overview of the appropriation recast process including recent changes made by the Office of Budget for the fund type recasts. It appears that some of the recasts may have to be accelerated due to funding issues. Superusers raised concerns regarding the impact on the ASAP interface (to be discussed with Jeff Payne) and the impact of the automated accrual process which could complicate the recast effort.

Contract Transfers – The superusers expressed an interest in more definitive detailed guidance on handling contract transfers in STARS. Ed Maestas agreed to set-up a conference call to begin the process of updating the STARS documentation/procedures on contract transfers. The superusers who have already been through or are going through contract transfers were requested to send in issues/local procedures to the STARS team. The superusers were requested to provide a bullet list outline of the steps they used for contract transfers.

Data Cleanup – Jack Hart requested that data cleanup issues be sent to him and to the STARS Team so that an inventory can be developed.

Financial Statement Discoverer Plus Demonstration – Wendy H. Miller provided a hands-on demonstration of the new Discoverer Plus balance sheet, including the steps needed to establish a STARS Discoverer Plus connection. The superusers identified the following additional tabs that would be useful in their analysis of the balances sheet:

Trading Partner/OPI  
Asset Type/Status  
Allottee/RE/Fund